

Present:
Mr. Justice Md. Iqbal Kabir
And
Mr. Justice Md. Riaz Uddin Khan

Civil Revision No. 9510 of 1991

IN THE MATTER OF:

An application under Section 115 of the Code of Civil Procedure.

AND

IN THE MATTER OF:

M/S. Kabir Steel Ltd.

....Petitioner

Versus

Member-Secretary, National Board of Revenue,
Segunbagicha, Dhaka, and others

....Opposite Parties

No one appears

....For the Petitioner

Mrs. Nahid Hossain, D.A.G. with
Mr. Sharif Uddin Ahmed, A.A.G,
Mr. Mohammed Shaif Uddin (Ratan), A.A.G,
Mr. Md. Towhidul Islam, A.A.G. and
Mrs. Sharmin Hamid, A.A.G

....For the Opposite Parties

Judgment on 03.08.2025

Md. Iqbal Kabir, J:

This civil revision has been filed by the plaintiff–petitioner challenging the legality of the order dated 13.11.1991 passed by the Subordinate Judge, 1st Court, Dhaka in Title Suit No. 302 of 1991.

Facts remain that opposite party No. 3, Collector of Customs, Customs House, Chattogram, and defendant opposite party No. 4, Assistant Collector of Customs, Customs House, Chattogram, by their respective orders dated 06.11.1988 and 06.02.1989, assessed the customs duty thereof in metric ton although the said Vessel scrap was purchased in long ton. According to them, one long ton is equal to 2240 lb, and the notified customs duty for scrap sheet is Tk. 4,800/00 per light displacement tonnage. Despite this position, the defendant opposite party No. 1, Member-Secretary, National Board of Revenue, affirmed the imposition of the said customs duty in metric ton vide its order dated 22.10.1991.

Under the above circumstances, the petitioner has instituted Title Suit No. 302 of 1991 in the 1st Court of Subordinate Judge, Dhaka, against the opposite parties for a declaratory decree to the effect that the order of the opposite parties imposing customs duty in metric tons is ineffective.

It is pertinent to note that in the dispute petitioner has paid 25% of the entire customs duty and has paid an unconditional Bank guarantee for the balance amount through the defendant opposite party No. 5, Commercial Bank Ltd. Agrabad Branch, Chattogram.

However, the petitioner filed an application under section 151 of the Code of Civil Procedure, supported by an affidavit for an order restraining the defendant Nos. 3 and 4 from encashing the Bank Guarantee, but unfortunately, the Court below, instead of allowing the said application, issued a show cause.

Feeling aggrieved, the petitioner preferred the instant application and obtained the present Rule.

However, the petitioner filed an application for restraining the opposite parties from encashing the Bank Guarantees, based on an application, the Court given opportunity to the opposite parties. However, a Division Bench of this Court by its order dated 19.12. 91 directed the parties to maintain the status quo in respect of the Bank Guarantee.

No one appears to press the Rule.

Now the question calls for consideration whether the Court below committed any error of law resulting in an error in the decision occasioning failure of justice in passing the impugned order.

Upon going to the materials on record, it appears that this is a long-pending matter related to the Customs duty. This civil revision was filed in the year 1991, and by the order dated 19.12.91 status quo order was granted relating to the Bank guarantee. But on query, no one is available to apprise this Court about the present position of the Title Suit as well as the Bank Guarantee.

In this context, the Court below is directed to dispose of the Title Suit No. 302 of 1991 without any further delay, if it is not already disposed of by this time. However, the fate of the Bank guarantee will depend on the result of the Title Suit No. 302 of 1991.

With the above observation and direction, the Rule is disposed of.

There will be no order as to cost.

Let a copy of this judgment and order be communicated to the Court concerned forthwith.

Md. Riaz Uddin Khan, J:
I agree.